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Applicant: Lien-Ching Lu

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ROTATABLE HANDLE

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Commissioner for Patents
P.O. BOX 1450
Alexandria, VA 22313-1450**POWER OF ATTORNEY BY INVENTOR
(REVOCATION OF PRIOR POWERS)**

As inventor of the above identified patent application,

REVOCATION OF PRIOR POWERS OF ATTORNEY

all powers of attorney previously given are hereby revoked and

NEW POWER OF ATTORNEYthe following attorney(s) and/or agents(s) are hereby appointed to prosecute and transact all
business in the Patent and Trademark Office connected herewith.NIKOLAI & MERSEREAU, P.A., Customer No. 23595
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Dated: 10/11/2004

By Lien-Ching Lu